

CHAPTER 90.

PENALTY ON DELINQUENT TAXES.

AN ACT in Relation to the Penalty on certain Taxes.

APRIL 12.

WHEREAS, There are doubts as to whether or not the penalty on delinquent taxes under our general revenue law may apply to taxes levied by order of courts, to pay judgments rendered on city and county indebtedness; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the penalty provided for in section seven hundred and sixty of the Revision of 1860, and in section thirteen of chapter one hundred and seventy-three of the acts of the Ninth General Assembly, upon delinquent taxes, shall not be construed to apply, and shall not apply, upon taxes levied by order of any court to pay judgments on city or county bonded indebtedness, and upon such taxes no other penalty than the interest which such judgments draw shall be collected.

Preamble.

Penalty shall not apply on taxes levied to pay judgments.
Rev.: §760.
1869: ch. 173.

SEC. 2. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Repealing clause

SEC. 2. This act being deemed of immediate importance shall be in force from and after its publication in the Iowa State Register, and Des Moines Statesman, newspapers published in Des Moines, Iowa.

Taking effect.

Approved, April 12, 1870.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register* and *The Daily Iowa Statesman*, April 16th, 1870.

ED WRIGHT, *Secretary of State*.

CHAPTER 91.

RIGHT OF WAY OVER ABANDONED RAILROAD LINES.

AN ACT to Facilitate the Acquisition of the Right of Way over the Line of Abandoned Railways, and to Facilitate the Construction of the same.

APRIL 12.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That in any case where a railroad con-

Railroads not operated, or where construction has ceased, for over 10 years, thro' negligence, to be deemed abandoned.

structed in whole or in part by a corporation or other person, under the laws of this State, has ceased to be operated or used for more than ten years, or in any case where the construction of a railroad has been commenced by any corporation or person, within the State, and work on the same has ceased for more than ten years and such railroad still remains unfinished, through the negligence of the corporation or person who undertook to construct the same, it shall be deemed and taken that the corporation or person thus in default has abandoned and surrendered all right and privilege to control over so much of the line of their road as remains unused or unfinished as aforesaid.

Other corporations may acquire right of way over abandoned work.

SEC. 2. In every case of abandonment of the work of operating or constructing a railroad within this State as provided in the preceding section, it shall be lawful for any other corporation or person to enter upon such abandoned work or any part thereof, and to acquire the right of way over the same and the right to any unfinished work or grading found thereon and the title thereto, by proceeding in the manner provided by law for taking private property for works of internal improvement, conforming in all particulars as near as may be to the provisions of chapter fifty-five of the revised laws of Iowa: *Provided*, That parties who have previously received compensation in any form for the right of way on the line of such abandoned road-bed, the consideration for which has not been refunded to them, shall not be permitted to recover the second time, but the value of such road-bed and right of way, excluding the work done thereon, when taken for a new company, shall be assessed to the former company or its legal representative.

Rev., ch. 55.

Compensation.

SEC. 3. This act being deemed by the General Assembly of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Statesman, newspapers published at Des Moines, Iowa.

Taking effect.

Approved, April 12, 1870.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register* and *The Daily Des Moines Statesman*, April 13th, 1870.

ED WRIGHT, *Secretary of State.*